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March 31, 2006

VIA HAND DELIVERY

Mary L. Cottrell, Secretary Department of Telecommunications and Energy One South Station, Second Floor Boston, MA 02110

Re:

Western Massachusetts Electric Company Reconciliation Filing

D.T.E. 06-35

Dear Secretary Cottrell:

Enclosed for filing with the Department of Telecommunications and Energy ("Department") please find Western Massachusetts Electric Company's ("WMECO" or the "Company") annual reconciliation filing. Included in this filing is the direct testimony of Michael J. Mahoney, the Company's Director of Revenue Requirements, on the transition charge reconciliation and the transmission reconciliation. Also included is the direct testimony of Robert A. Baumann, the Company's Director for Revenue Regulation and Load Resources, on the Default Service/Basic Service reconciliation.

Due to the continued need for the confidentiality of the MASSPOWER buyout arrangement (*see, MASSPOWER*, D.T.E. 99-101), four pages in Mr. Mahoney's schedules are redacted. These confidential pages will be submitted to the Department along with a motion for protected treatment under separate cover.

Attached is the \$100 filing fee. Please contact me or Donald Bishop (617-345-1067) should you have any questions in regard to this filing. Thank you.

Very truly yours,

Stephen Klionsky

cc:

John J. Geary Joseph Rogers Alexander Cochis

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Definitions

AFUDC - Allowance for Funds Used During Construction

CEEMI - Consolidated Edison Energy, Inc.

COBRA - Consolidated Omnibus Budget Reconciliation Act of 1985

CY - Connecticut Yankee nuclear power station

DOE D&D – Department of Energy decommissioning and decontamination

DPU – Department of Public Utilities

DS – Default service

FAS - Financial Accounting Standard

FERC - Federal Energy Regulatory Commission

GWH – Gigawatt hour

IPP - Independent power producer

ISO-NE - Independent System Operator - New England

ISO Schedule 1 – Scheduling System Control and Dispatch

ISO Schedule 2 – Energy Administration Service

ISO Schedule 3 – Reliability Administration Service

ITC - Investment Tax Credit

LNS – Local Network Service

LTD – Long term debt

M&S – Materials and supplies

MP 1-Millstone nuclear power station - Unit 1

MP 2- Millstone nuclear power station - Unit 2

MP 3-Millstone nuclear power station - Unit 3

MY – Maine Yankee nuclear power station

NBFT - Niantic Bay Fuel Trust

NEPOOL – New England Power Pool

NNECO - Northeast Nuclear Energy Company

NOATT - NEPOOL Open Access Transmission Tariff

NRC - Nuclear Regulatory Commission

NU - Northeast Utilities

NUSCO - Northeast Utilities Service Company

PBR - Performance Based Ratemaking

PPA – Purchased Power Agreement

PSA – Purchase and Sale Agreement

PTF - Pool Transmission Facilities

PSNF – Prior Spent Nuclear Fuel

PSNH – Public Service Company of New Hampshire

RFP - Request for Proposal

RNS – Regional Network Services

RMR – Reliability Must Run

RRB - Rate reduction bond

S&D - Scheduling and Dispatch System

SCR - Special Constrained Resource

SMD - Standard Market Design

SOS – Standard Offer Service

SW CT - Southwest Connecticut

 ${f TC}$ – Transition charge

Transp. - Transportation

 ${\bf TRR-Transmission\ revenue\ requirements}$

VAR - Voltage Ampere Reactive

VY - Vermont Yankee nuclear power station

WMECO - Western Massachusetts Electric Company

YAEC - Yankee Atomic Energy Company

YGS - Yankee Gas Services Company